

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

01-0003-000 KENESAW PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	297.8701	286.7656	(11.1045)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	36.00 1.6574	39.00 2.1541	3.00 0.4967
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	299.5275	288.9197	(10.6078)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,601,517.86	1,636,640.12	35,122.26
Transportation Allowance	100,173.60	61,078.00	(39,095.60)
Special Receipts Allowance	132,490.00	150,651.00	18,161.00
Total System Formula Needs	1,834,181.46	1,848,369.12	14,187.66
Temporary Aid Adjustment Factor	(22,927.27)	(23,104.61)	(177.35)
Modified System Formula Needs	1,811,254.19	1,825,264.51	14,010.32
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	146,917,624	150,532,985	3,615,361
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,395,717.43	1,430,063.36	34,345.93
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	34,123.27	30,365.75	(3,757.51)
Other Actual Receipts	300,894.00	324,494.00	23,600.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,730,734.69	1,784,923.11	54,188.41
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	80,519.50	40,341.40	(40,178.10)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	34,123.27	30,365.75	(3,757.51)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	114,642.77	70,707.15	(43,935.61)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(28,830.56)	(14,715.29)	14,115.27
Total System State Aid	85,812.20	55,991.86	(29,820.34)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

01-0018-000 HASTINGS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	3,520.4066	3,446.2462	(74.1604)
Limited English Proficiency Factor	251.00 62.7500	222.00 55.5000	(29.00) (7.2500)
Free Lunch/Poverty Factor	864.00 99.0875	1,009.00 142.5995	145.00 43.5120
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	3,682.2441	3,644.3457	(37.8985)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	19,688,275.44	20,644,084.02	955,808.58
Transportation Allowance	76,766.40	81,682.50	4,916.10
Special Receipts Allowance	2,467,870.01	2,298,369.82	(169,500.19)
Total System Formula Needs	22,232,911.85	23,024,136.34	791,224.49
Temporary Aid Adjustment Factor	(277,911.40)	(287,801.70)	(9,890.31)
Modified System Formula Needs	21,955,000.46	22,736,334.64	781,334.18
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	786,909,605	798,799,863	11,890,258
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	7,475,641.25	7,588,598.70	112,957.45
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	367,512.86	278,096.84	(89,416.01)
Other Actual Receipts	4,284,487.10	4,208,328.98	(76,158.12)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	12,127,641.20	12,075,024.52	(52,616.68)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	9,827,359.25	10,661,310.12	833,950.86
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	367,512.86	278,096.84	(89,416.01)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	10,194,872.11	10,939,406.96	744,534.85
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(132,167.39)	(81,180.65)	50,986.74
Total System State Aid	10,062,704.72	10,858,226.31	795,521.59

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

01-0090-000 ADAMS CENTRAL JR-SR HIGH SCH

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,020.3477	999.7290	(20.6188)
Limited English Proficiency Factor	1.00 0.2500	1.00 0.2500	0.00 0.0000
Free Lunch/Poverty Factor	89.00 2.3404	78.17 1.7776	(10.83) (0.5628)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,022.9382	1,001.7566	(21.1816)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	5,469,460.45	5,674,639.23	205,178.78
Transportation Allowance	89,393.17	110,442.70	21,049.53
Special Receipts Allowance	630,305.19	655,195.05	24,889.86
Total System Formula Needs	6,189,158.81	6,440,276.99	251,118.17
Temporary Aid Adjustment Factor	(77,364.49)	(80,503.46)	(3,138.98)
Modified System Formula Needs	6,111,794.33	6,359,773.52	247,979.20
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	584,074,763	597,241,840	13,167,077
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	5,548,710.25	5,673,797.48	125,087.23
Net Option Funding	990,716.27	1,051,557.44	60,841.18
Allocated Income Tax Funds	154,423.96	148,830.80	(5,593.16)
Other Actual Receipts	1,332,859.66	1,369,583.19	36,723.52
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	8,026,710.14	8,243,768.91	217,058.77
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	990,716.27	1,051,557.44	60,841.18
Allocated Income Tax Funds	154,423.96	148,830.80	(5,593.16)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,145,140.23	1,200,388.25	55,248.02
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(1,933.75)	(586.25)	1,347.49
Total System State Aid	1,143,206.48	1,199,801.99	56,595.51

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

01-0123-000 SILVER LAKE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	317.0541	330.4040	13.3499
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	86.35 11.7030	81.83 9.9812	(4.52) (1.7219)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	328.7572	340.3852	11.6280
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	2,137,275.11	2,400,508.23	263,233.12
Transportation Allowance	152,683.85	165,559.35	12,875.50
Special Receipts Allowance	242,015.81	201,001.95	(41,013.86)
Total System Formula Needs	2,531,974.77	2,767,069.53	235,094.76
Temporary Aid Adjustment Factor	(31,649.68)	(34,588.37)	(2,938.68)
Modified System Formula Needs	2,500,325.09	2,732,481.16	232,156.07
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	212,812,546	220,504,831	7,692,285
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,021,719.19	2,094,795.89	73,076.71
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	1,185.02	0.00	(1,185.02)
Other Actual Receipts	489,632.77	490,505.46	872.70
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,512,536.98	2,585,301.36	72,764.38
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	147,179.80	147,179.80
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	1,185.02	0.00	(1,185.02)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,185.02	147,179.80	145,994.78
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	63,586.25	63,586.25
Total System State Aid	1,185.02	210,766.05	209,581.03

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

02-0009-000 NELIGH-OAKDALE SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	519.6970	491.4704	(28.2267)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	134.00 17.1663	151.00 23.3725	17.00 6.2062
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	536.8633	514.8428	(22.0205)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,870,508.58	2,916,424.38	45,915.80
Transportation Allowance	96,140.65	120,229.66	24,089.01
Special Receipts Allowance	256,988.47	251,522.00	(5,466.47)
Total System Formula Needs	3,223,637.70	3,288,176.04	64,538.34
Temporary Aid Adjustment Factor	(40,295.47)	(41,102.20)	(806.73)
Modified System Formula Needs	3,183,342.23	3,247,073.84	63,731.61
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	158,517,634	169,721,463	11,203,829
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,505,917.52	1,612,353.90	106,436.38
Net Option Funding	4,549.70	0.00	(4,549.70)
Allocated Income Tax Funds	51,067.57	34,983.88	(16,083.68)
Other Actual Receipts	507,564.89	531,427.69	23,862.80
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,069,099.68	2,178,765.47	109,665.79
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,114,242.55	1,068,308.37	(45,934.18)
Net Option Funding	4,549.70	0.00	(4,549.70)
Allocated Income Tax Funds	51,067.57	34,983.88	(16,083.68)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,169,859.82	1,103,292.25	(66,567.57)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(27,116.25)	46,402.13	73,518.38
Total System State Aid	1,142,743.57	1,149,694.38	6,950.81

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

02-0018-000 ELGIN PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	203.8434	202.9724	(0.8711)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	65.00 10.7109	56.00 7.9462	(9.00) (2.7646)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	214.5543	210.9186	(3.6357)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,394,833.71	1,487,467.28	92,633.56
Transportation Allowance	71,242.56	67,616.00	(3,626.56)
Special Receipts Allowance	115,178.00	119,956.00	4,778.00
Total System Formula Needs	1,581,254.27	1,675,039.28	93,785.00
Temporary Aid Adjustment Factor	(19,765.68)	(20,937.99)	(1,172.31)
Modified System Formula Needs	1,561,488.59	1,654,101.29	92,612.69
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	178,924,662	181,737,412	2,812,750
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,699,784.29	1,726,505.41	26,721.13
Net Option Funding	146,489.59	78,436.97	(68,052.63)
Allocated Income Tax Funds	30,573.46	27,097.78	(3,475.68)
Other Actual Receipts	295,152.00	297,976.00	2,824.00
Minimum Levy Adjustment	0.00	166,653.21	166,653.21
Total System Formula Resources	2,171,999.34	2,296,669.37	124,670.03
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	146,489.59	78,436.97	(68,052.63)
Allocated Income Tax Funds	30,573.46	27,097.78	(3,475.68)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	(27,097.78)	(27,097.78)
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	177,063.05	78,436.97	(98,626.09)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	261.88	(66.67)	(328.55)
Total System State Aid	177,324.93	78,370.30	(98,954.64)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

02-2001-000 NEBRASKA UNIFIED DISTRICT 1

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	653.9796	650.3667	(3.6129)
Limited English Proficiency Factor	9.00 2.2500	12.00 3.0000	3.00 0.7500
Free Lunch/Poverty Factor	191.30 28.1030	174.00 23.2024	(17.30) (4.9006)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	684.3326	676.5691	(7.7635)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	4,448,897.78	4,771,388.14	322,490.36
Transportation Allowance	221,931.71	228,570.07	6,638.36
Special Receipts Allowance	265,345.47	275,025.94	9,680.47
Total System Formula Needs	4,936,174.95	5,274,984.15	338,809.19
Temporary Aid Adjustment Factor	(61,702.19)	(65,937.30)	(4,235.11)
Modified System Formula Needs	4,874,472.77	5,209,046.84	334,574.08
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	273,932,430	286,978,543	13,046,113
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,602,358.09	2,726,296.16	123,938.07
Net Option Funding	137,913.52	183,952.94	46,039.42
Allocated Income Tax Funds	39,834.54	36,892.50	(2,942.04)
Other Actual Receipts	610,202.69	638,720.32	28,517.63
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,390,308.84	3,585,861.92	195,553.08
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,484,163.93	1,623,184.93	139,021.00
Net Option Funding	137,913.52	183,952.94	46,039.42
Allocated Income Tax Funds	39,834.54	36,892.50	(2,942.04)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,661,911.99	1,844,030.37	182,118.38
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(32,480.46)	(76,532.35)	(44,051.89)
Total System State Aid	1,629,431.53	1,767,498.02	138,066.49

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

03-0500-000 ARTHUR COUNTY HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION		2005/06 STATE AID CERTIFICATION		DIFFERENCE	
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>		<i>STUDENTS</i>		<i>STUDENTS</i>	
Weighted Formula Students		91.4400		101.6905		10.2506
Limited English Proficiency Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Free Lunch/Poverty Factor	23.00	2.6438	21.00	1.9443	(2.00)	(0.6994)
Indian ADA Factor	0.00	0.0000	0.00	0.0000	0.00	0.0000
Extreme Remoteness Factor	82.83	10.3541	90.23	11.2783	7.39	0.9242
Adjusted Weighted Formula Students		150.0000		150.0000		0.0000
Cost Group Cost		7,497.4108		8,254.0581		756.6473
Subtotal		1,124,611.62		1,238,108.71		113,497.10
Transportation Allowance		29,937.51		30,043.81		106.30
Special Receipts Allowance		51,174.31		58,947.46		7,773.15
Total System Formula Needs		1,205,723.44		1,327,099.99		121,376.54
Temporary Aid Adjustment Factor		(15,071.54)		(16,588.75)		(1,517.21)
Modified System Formula Needs		1,190,651.90		1,310,511.24		119,859.34
SYSTEM FORMULA RESOURCES						
System Adjusted Valuation		87,680,695		87,320,453		(360,242)
Local Effort Rate		0.9500000000		0.9500000000		0.0000000000
Yield From Local Effort Rate		832,966.60		829,544.30		(3,422.30)
Net Option Funding		30,770.98		17,024.28		(13,746.70)
Allocated Income Tax Funds		7,624.95		5,582.34		(2,042.61)
Other Actual Receipts		130,618.34		125,352.10		(5,266.25)
Minimum Levy Adjustment		11,047.77		0.00		(11,047.77)
Total System Formula Resources		1,013,028.64		977,503.02		(35,525.62)
SYSTEM STATE AID CALCULATED						
Equalization Aid Due System		177,623.26		333,008.22		155,384.96
Net Option Funding		30,770.98		17,024.28		(13,746.70)
Allocated Income Tax Funds		7,624.95		5,582.34		(2,042.61)
Lop Off		0.00		0.00		0.00
Stabilization Factor		0.00		0.00		0.00
Non-Equalized Minimum Levy Adjustment		0.00		0.00		0.00
Small School Stabilization Adjustment		0.00		0.00		0.00
District Reorganization Incentive Payment		0.00		0.00		0.00
Total System State Aid Calculated		216,019.19		355,614.84		139,595.65
SYSTEM STATE AID PAID						
Recapture of Prior Year Deficiencies		0.00		0.00		0.00
Prior Year State Aid Correction		174.77		13,295.11		13,120.34
Total System State Aid		216,193.96		368,909.95		152,715.99

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

04-0001-000 BANNER COUNTY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	200.0732	187.9153	(12.1578)
Limited English Proficiency Factor	4.00 1.0000	5.00 1.2500	1.00 0.2500
Free Lunch/Poverty Factor	45.00 4.8592	32.00 2.5297	(13.00) (2.3295)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	170.42 21.3027	154.81 19.3514	(15.61) (1.9513)
Adjusted Weighted Formula Students	227.2351	211.0464	(16.1886)
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	1,703,674.54	1,741,989.43	38,314.89
Transportation Allowance	175,893.50	185,421.00	9,527.50
Special Receipts Allowance	119,936.00	98,600.00	(21,336.00)
Total System Formula Needs	1,999,504.04	2,026,010.43	26,506.39
Temporary Aid Adjustment Factor	(24,993.80)	(25,325.13)	(331.33)
Modified System Formula Needs	1,974,510.24	2,000,685.30	26,175.06
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	121,909,978	128,911,769	7,001,791
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,158,144.79	1,224,661.81	66,517.01
Net Option Funding	24,773.40	18,841.52	(5,931.89)
Allocated Income Tax Funds	12,221.41	12,928.31	706.91
Other Actual Receipts	305,353.65	283,100.52	(22,253.13)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,500,493.25	1,539,532.16	39,038.91
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	474,016.99	461,153.14	(12,863.85)
Net Option Funding	24,773.40	18,841.52	(5,931.89)
Allocated Income Tax Funds	12,221.41	12,928.31	706.91
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	511,011.80	492,922.97	(18,088.82)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	17,064.32	(4,395.43)	(21,459.75)
Total System State Aid	528,076.11	488,527.54	(39,548.57)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

05-0071-000 SANDHILLS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	169.7508	152.2386	(17.5123)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	62.00 10.7879	64.00 12.2072	2.00 1.4193
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	148.80 18.6001	133.20 16.6496	(15.60) (1.9506)
Adjusted Weighted Formula Students	199.1389	181.0953	(18.0436)
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	1,493,026.17	1,494,771.17	1,745.01
Transportation Allowance	85,933.92	92,022.31	6,088.39
Special Receipts Allowance	45,641.00	65,681.00	20,040.00
Total System Formula Needs	1,624,601.09	1,652,474.48	27,873.40
Temporary Aid Adjustment Factor	(20,307.51)	(20,655.93)	(348.42)
Modified System Formula Needs	1,604,293.57	1,631,818.55	27,524.98
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	124,574,804	122,535,203	(2,039,601)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,183,460.64	1,164,084.43	(19,376.21)
Net Option Funding	42,585.11	27,578.70	(15,006.41)
Allocated Income Tax Funds	10,006.67	9,775.52	(231.14)
Other Actual Receipts	218,052.43	224,070.79	6,018.36
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,454,104.84	1,425,509.44	(28,595.40)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	150,188.73	206,309.11	56,120.38
Net Option Funding	42,585.11	27,578.70	(15,006.41)
Allocated Income Tax Funds	10,006.67	9,775.52	(231.14)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	202,780.50	243,663.33	40,882.83
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	23,286.09	12,792.02	(10,494.07)
Total System State Aid	226,066.59	256,455.36	30,388.76

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

06-0001-000 BOONE CENTRAL SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	828.9643	815.3895	(13.5748)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	132.00 9.4398	132.00 9.6487	0.00 0.2089
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	838.4041	825.0383	(13.3659)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	4,482,791.18	4,673,584.91	190,793.74
Transportation Allowance	114,192.78	116,058.56	1,865.78
Special Receipts Allowance	386,529.75	341,424.51	(45,105.24)
Total System Formula Needs	4,983,513.71	5,131,067.98	147,554.27
Temporary Aid Adjustment Factor	(62,293.92)	(64,138.35)	(1,844.43)
Modified System Formula Needs	4,921,219.79	5,066,929.63	145,709.85
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	366,240,816	378,913,438	12,672,622
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,479,287.75	3,599,677.66	120,389.91
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	21,517.66	47,279.31	25,761.64
Other Actual Receipts	836,319.02	832,276.87	(4,042.14)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,337,124.43	4,479,233.84	142,109.41
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	584,095.35	587,695.79	3,600.44
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	21,517.66	47,279.31	25,761.64
Lop Off	0.00	0.00	0.00
Stabilization Factor	173,927.04	0.00	(173,927.04)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	779,540.06	634,975.10	(144,564.96)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	779,540.06	634,975.10	(144,564.96)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

06-0006-000 CEDAR RAPIDS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	215.8560	202.6288	(13.2272)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	62.00 8.8307	44.96 4.7685	(17.04) (4.0622)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	224.6867	207.3973	(17.2894)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,460,705.06	1,462,634.12	1,929.06
Transportation Allowance	53,387.07	71,018.99	17,631.92
Special Receipts Allowance	84,542.93	76,621.61	(7,921.32)
Total System Formula Needs	1,598,635.06	1,610,274.72	11,639.66
Temporary Aid Adjustment Factor	(19,982.94)	(20,128.43)	(145.50)
Modified System Formula Needs	1,578,652.12	1,590,146.28	11,494.16
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	129,469,542	140,608,932	11,139,390
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,229,960.65	1,335,784.85	105,824.21
Net Option Funding	73,535.65	106,560.11	33,024.45
Allocated Income Tax Funds	13,013.13	11,454.31	(1,558.82)
Other Actual Receipts	214,494.37	214,077.02	(417.35)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,531,003.80	1,667,876.29	136,872.49
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	47,648.32	0.00	(47,648.32)
Net Option Funding	73,535.65	106,560.11	33,024.45
Allocated Income Tax Funds	13,013.13	11,454.31	(1,558.82)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	134,197.10	118,014.41	(16,182.69)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(70.58)	8,087.65	8,158.23
Total System State Aid	134,126.53	126,102.06	(8,024.46)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

06-0017-000 ST EDWARD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	236.1008	230.3139	(5.7869)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	87.00 15.4650	69.00 10.3015	(18.00) (5.1635)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	251.5658	240.6154	(10.9503)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,345,075.36	1,363,011.53	17,936.18
Transportation Allowance	28,563.84	24,843.00	(3,720.84)
Special Receipts Allowance	117,917.00	115,421.00	(2,496.00)
Total System Formula Needs	1,491,556.20	1,503,275.53	11,719.34
Temporary Aid Adjustment Factor	(18,644.45)	(18,790.94)	(146.49)
Modified System Formula Needs	1,472,911.75	1,484,484.59	11,572.84
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	128,218,057	136,394,383	8,176,326
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,218,071.54	1,295,746.64	77,675.10
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	11,873.93	0.00	(11,873.93)
Other Actual Receipts	250,637.79	256,653.39	6,015.60
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,480,583.26	1,552,400.03	71,816.77
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	11,873.93	0.00	(11,873.93)
Lop Off	0.00	0.00	0.00
Stabilization Factor	32,669.09	0.00	(32,669.09)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	44,543.01	0.00	(44,543.01)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(5,882.62)	0.00	5,882.62
Total System State Aid	38,660.39	0.00	(38,660.39)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

07-0006-000 ALLIANCE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	2,057.6801	2,030.8658	(26.8144)
Limited English Proficiency Factor	20.00 5.0000	36.00 9.0000	16.00 4.0000
Free Lunch/Poverty Factor	426.21 41.4374	460.56 50.4683	34.36 9.0309
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	2,104.1175	2,090.3340	(13.7835)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	11,250,325.51	11,841,091.58	590,766.07
Transportation Allowance	59,294.97	54,093.54	(5,201.43)
Special Receipts Allowance	1,332,261.48	1,088,047.51	(244,213.97)
Total System Formula Needs	12,641,881.96	12,983,232.64	341,350.67
Temporary Aid Adjustment Factor	(158,023.52)	(162,290.41)	(4,266.88)
Modified System Formula Needs	12,483,858.44	12,820,942.23	337,083.79
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	500,970,181	492,966,431	(8,003,750)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,759,216.72	4,683,181.09	(76,035.62)
Net Option Funding	0.00	17,281.88	17,281.88
Allocated Income Tax Funds	210,017.49	253,552.62	43,535.14
Other Actual Receipts	2,410,631.65	2,100,705.61	(309,926.04)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	7,379,865.85	7,054,721.21	(325,144.64)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	5,103,992.59	5,766,221.02	662,228.43
Net Option Funding	0.00	17,281.88	17,281.88
Allocated Income Tax Funds	210,017.49	253,552.62	43,535.14
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	5,314,010.07	6,037,055.52	723,045.45
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	83,011.47	(11,612.25)	(94,623.72)
Total System State Aid	5,397,021.55	6,025,443.27	628,421.73

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

07-0010-000 HEMINGFORD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	451.1232	437.9236	(13.1996)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	82.00 6.8781	66.00 4.3320	(16.00) (2.5461)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	458.0013	442.2556	(15.7457)
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	3,433,823.65	3,650,403.24	216,579.59
Transportation Allowance	145,343.67	142,085.36	(3,258.32)
Special Receipts Allowance	198,724.15	236,816.20	38,092.05
Total System Formula Needs	3,777,891.48	4,029,304.80	251,413.32
Temporary Aid Adjustment Factor	(47,223.64)	(50,366.31)	(3,142.67)
Modified System Formula Needs	3,730,667.83	3,978,938.49	248,270.66
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	237,217,064	252,968,127	15,751,063
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,253,562.11	2,403,197.21	149,635.10
Net Option Funding	92,780.80	163,493.25	70,712.45
Allocated Income Tax Funds	39,372.84	40,021.14	648.30
Other Actual Receipts	453,403.37	487,221.17	33,817.80
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,839,119.11	3,093,932.76	254,813.65
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	891,548.72	885,005.73	(6,543.00)
Net Option Funding	92,780.80	163,493.25	70,712.45
Allocated Income Tax Funds	39,372.84	40,021.14	648.30
Lop Off	0.00	(29,550.81)	(29,550.81)
Stabilization Factor	67,754.47	0.00	(67,754.47)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,091,456.83	1,058,969.31	(32,487.52)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(38,024.71)	11,150.46	49,175.17
Total System State Aid	1,053,432.13	1,070,119.77	16,687.65

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

08-0036-000 LYNCH PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	148.5849	119.5587	(29.0262)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	53.04 9.2410	56.35 11.5739	3.31 2.3328
Indian ADA Factor	23.21 5.8023	0.00 0.0000	(23.21) (5.8023)
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	163.6282	131.1326	(32.4957)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,063,759.57	924,790.06	(138,969.50)
Transportation Allowance	66,096.35	59,164.00	(6,932.35)
Special Receipts Allowance	139,888.29	118,333.39	(21,554.90)
Total System Formula Needs	1,269,744.20	1,102,287.46	(167,456.75)
Temporary Aid Adjustment Factor	(15,871.80)	(13,778.59)	2,093.21
Modified System Formula Needs	1,253,872.40	1,088,508.86	(165,363.54)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	55,570,830	58,564,851	2,994,021
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	527,922.89	556,366.08	28,443.20
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	219,347.15	190,204.69	(29,142.45)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	747,270.03	746,570.78	(699.26)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	506,602.37	341,938.08	(164,664.28)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	37,481.70	33,172.04	(4,309.66)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	544,084.07	375,110.13	(168,973.94)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(17,561.04)	0.00	17,561.04
Total System State Aid	526,523.03	375,110.13	(151,412.90)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

Comparison of
System State Aid
Certification Information
2004/05 Compared
to 2005/06
is unavailable for

08-0036-000
LYNCH PUBLIC SCHOOLS

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

08-2002-000 WEST BOYD UNIFIED SYSTEM

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	412.4454	384.4738	(27.9717)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	104.00 13.0362	102.00 13.7259	(2.00) 0.6897
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	425.4816	398.1996	(27.2820)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	2,766,088.06	2,808,235.09	42,147.03
Transportation Allowance	115,472.10	139,251.65	23,779.55
Special Receipts Allowance	224,340.00	253,995.00	29,655.00
Total System Formula Needs	3,105,900.16	3,201,481.74	95,581.58
Temporary Aid Adjustment Factor	(38,823.75)	(40,018.52)	(1,194.77)
Modified System Formula Needs	3,067,076.40	3,161,463.22	94,386.82
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	140,079,084	146,373,633	6,294,549
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,330,751.30	1,390,549.51	59,798.22
Net Option Funding	32,819.15	94,805.98	61,986.84
Allocated Income Tax Funds	21,443.56	21,365.65	(77.91)
Other Actual Receipts	399,504.01	443,097.21	43,593.20
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,784,518.01	1,949,818.35	165,300.34
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,282,558.39	1,211,644.87	(70,913.52)
Net Option Funding	32,819.15	94,805.98	61,986.84
Allocated Income Tax Funds	21,443.56	21,365.65	(77.91)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,336,821.10	1,327,816.50	(9,004.60)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	5,124.06	(30,000.78)	(35,124.84)
Total System State Aid	1,341,945.16	1,297,815.72	(44,129.44)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

09-0010-000 AINSWORTH COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	660.8848	650.9894	(9.8954)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	158.00 17.8885	158.00 18.1090	0.00 0.2205
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	678.7733	669.0984	(9.6749)
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	5,089,042.61	5,522,777.46	433,734.85
Transportation Allowance	94,797.74	85,887.24	(8,910.50)
Special Receipts Allowance	338,635.00	302,699.00	(35,936.00)
Total System Formula Needs	5,522,475.35	5,911,363.70	388,888.35
Temporary Aid Adjustment Factor	(69,030.94)	(73,892.05)	(4,861.10)
Modified System Formula Needs	5,453,444.41	5,837,471.66	384,027.25
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	271,390,755	273,240,335	1,849,580
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,578,212.17	2,595,783.18	17,571.01
Net Option Funding	92,952.48	48,147.37	(44,805.10)
Allocated Income Tax Funds	55,705.27	49,937.50	(5,767.77)
Other Actual Receipts	679,952.70	664,728.84	(15,223.86)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,406,822.62	3,358,596.90	(48,225.72)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,046,621.79	2,478,874.76	432,252.97
Net Option Funding	92,952.48	48,147.37	(44,805.10)
Allocated Income Tax Funds	55,705.27	49,937.50	(5,767.77)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,195,279.54	2,576,959.63	381,680.09
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(12,333.71)	16,572.03	28,905.74
Total System State Aid	2,182,945.83	2,593,531.66	410,585.83

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

10-0002-000 GIBBON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	639.6612	661.4058	21.7446
Limited English Proficiency Factor	61.00 15.2500	57.00 14.2500	(4.00) (1.0000)
Free Lunch/Poverty Factor	125.05 11.2073	143.21 14.5228	18.16 3.3155
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	666.1185	690.1786	24.0601
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,561,611.74	3,909,646.97	348,035.23
Transportation Allowance	67,256.74	58,566.30	(8,690.44)
Special Receipts Allowance	262,169.78	283,640.41	21,470.63
Total System Formula Needs	3,891,038.26	4,251,853.68	360,815.42
Temporary Aid Adjustment Factor	(48,637.98)	(53,148.17)	(4,510.19)
Modified System Formula Needs	3,842,400.29	4,198,705.51	356,305.22
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	207,014,377	212,844,953	5,830,576
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,966,636.58	2,022,027.05	55,390.47
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	18,418.87	15,452.23	(2,966.64)
Other Actual Receipts	656,359.21	692,498.64	36,139.43
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,641,414.67	2,729,977.92	88,563.26
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,200,985.62	1,468,727.58	267,741.97
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	18,418.87	15,452.23	(2,966.64)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,219,404.49	1,484,179.81	264,775.32
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	213,332.82	(21,475.83)	(234,808.65)
Total System State Aid	1,432,737.31	1,462,703.98	29,966.68

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

10-0007-000 KEARNEY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	5,197.4119	5,235.8999	38.4880
Limited English Proficiency Factor	125.00 31.2500	174.00 43.5000	49.00 12.2500
Free Lunch/Poverty Factor	950.90 73.8639	956.67 74.1090	5.76 0.2451
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	5,302.5259	5,353.5089	50.9831
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	28,351,620.99	30,325,961.89	1,974,340.90
Transportation Allowance	195,475.13	192,153.11	(3,322.02)
Special Receipts Allowance	2,397,069.74	2,876,920.20	479,850.45
Total System Formula Needs	30,944,165.87	33,395,035.20	2,450,869.33
Temporary Aid Adjustment Factor	(386,802.07)	(417,437.94)	(30,635.87)
Modified System Formula Needs	30,557,363.80	32,977,597.26	2,420,233.46
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	1,540,745,338	1,642,783,830	102,038,492
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	14,637,080.71	15,606,446.38	969,365.67
Net Option Funding	0.00	65,866.16	65,866.16
Allocated Income Tax Funds	785,321.76	953,511.20	168,189.44
Other Actual Receipts	6,318,310.07	6,974,086.05	655,775.98
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	21,740,712.54	23,599,909.79	1,859,197.25
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	8,816,651.25	9,377,687.46	561,036.21
Net Option Funding	0.00	65,866.16	65,866.16
Allocated Income Tax Funds	785,321.76	953,511.20	168,189.44
Lop Off	0.00	(447,338.29)	(447,338.29)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	9,601,973.01	9,949,726.54	347,753.52
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	49,383.39	197,217.32	147,833.93
Total System State Aid	9,651,356.41	10,146,943.86	495,587.45

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

10-0009-000 ELM CREEK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	438.4291	425.0803	(13.3487)
Limited English Proficiency Factor	2.00 0.5000	0.00 0.0000	(2.00) (0.5000)
Free Lunch/Poverty Factor	71.00 4.9621	76.00 6.0551	5.00 1.0930
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	443.8912	431.1354	(12.7558)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,373,403.83	2,442,248.04	68,844.21
Transportation Allowance	66,600.40	72,698.09	6,097.69
Special Receipts Allowance	162,968.75	143,990.69	(18,978.06)
Total System Formula Needs	2,602,972.98	2,658,936.82	55,963.84
Temporary Aid Adjustment Factor	(32,537.16)	(33,236.71)	(699.55)
Modified System Formula Needs	2,570,435.82	2,625,700.11	55,264.29
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	132,784,092	133,383,193	599,101
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,261,448.87	1,267,140.33	5,691.46
Net Option Funding	182,211.85	174,811.44	(7,400.40)
Allocated Income Tax Funds	36,407.31	33,515.89	(2,891.42)
Other Actual Receipts	374,203.66	411,371.00	37,167.34
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,854,271.69	1,886,838.67	32,566.98
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	716,164.13	738,861.44	22,697.31
Net Option Funding	182,211.85	174,811.44	(7,400.40)
Allocated Income Tax Funds	36,407.31	33,515.89	(2,891.42)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	934,783.29	947,188.78	12,405.49
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(34,228.90)	4,120.19	38,349.09
Total System State Aid	900,554.39	951,308.96	50,754.58

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

10-0019-000 SHELTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	445.0208	415.2165	(29.8043)
Limited English Proficiency Factor	23.00 5.7500	14.00 3.5000	(9.00) (2.2500)
Free Lunch/Poverty Factor	67.00 4.2779	83.00 7.6789	16.00 3.4011
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	455.0487	426.3954	(28.6533)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,433,060.70	2,415,397.32	(17,663.38)
Transportation Allowance	36,577.00	35,000.00	(1,577.00)
Special Receipts Allowance	131,354.00	183,954.00	52,600.00
Total System Formula Needs	2,600,991.70	2,634,351.32	33,359.62
Temporary Aid Adjustment Factor	(32,512.40)	(32,929.39)	(417.00)
Modified System Formula Needs	2,568,479.30	2,601,421.93	32,942.62
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	125,061,369	129,650,429	4,589,060
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,188,083.01	1,231,679.08	43,596.07
Net Option Funding	61,553.09	11,237.26	(50,315.83)
Allocated Income Tax Funds	35,515.57	32,221.52	(3,294.05)
Other Actual Receipts	341,011.00	404,367.00	63,356.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,626,162.67	1,679,504.85	53,342.18
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	942,316.64	921,917.07	(20,399.56)
Net Option Funding	61,553.09	11,237.26	(50,315.83)
Allocated Income Tax Funds	35,515.57	32,221.52	(3,294.05)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,039,385.30	965,375.85	(74,009.45)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	6,824.04	(9,088.02)	(15,912.06)
Total System State Aid	1,046,209.34	956,287.83	(89,921.51)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

10-0069-000 RAVENNA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	542.6237	513.3500	(29.2736)
Limited English Proficiency Factor	0.00 0.0000	2.00 0.5000	2.00 0.5000
Free Lunch/Poverty Factor	103.00 8.9415	94.00 7.7724	(9.00) (1.1692)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	551.5652	521.6224	(29.9428)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,949,116.79	2,954,828.53	5,711.74
Transportation Allowance	94,824.00	100,152.00	5,328.00
Special Receipts Allowance	251,267.13	269,325.00	18,057.87
Total System Formula Needs	3,295,207.93	3,324,305.53	29,097.61
Temporary Aid Adjustment Factor	(41,190.10)	(41,553.82)	(363.72)
Modified System Formula Needs	3,254,017.83	3,282,751.71	28,733.89
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	188,090,800	205,631,537	17,540,737
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,786,862.60	1,953,499.60	166,637.00
Net Option Funding	27,252.39	0.00	(27,252.39)
Allocated Income Tax Funds	39,599.71	11,575.58	(28,024.13)
Other Actual Receipts	563,174.42	592,509.58	29,335.16
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,416,889.12	2,557,584.77	140,695.65
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	837,128.71	725,166.95	(111,961.76)
Net Option Funding	27,252.39	0.00	(27,252.39)
Allocated Income Tax Funds	39,599.71	11,575.58	(28,024.13)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	903,980.80	736,742.53	(167,238.27)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(674.59)	(17,197.34)	(16,522.75)
Total System State Aid	903,306.22	719,545.19	(183,761.03)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

10-0105-000 PLEASANTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	239.8049	236.0822	(3.7228)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	32.00 1.7826	35.02 2.2663	3.02 0.4838
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	241.5875	238.3485	(3.2390)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,291,723.38	1,350,169.90	58,446.51
Transportation Allowance	68,285.99	68,783.00	497.01
Special Receipts Allowance	118,561.00	110,858.34	(7,702.65)
Total System Formula Needs	1,478,570.37	1,529,811.24	51,240.87
Temporary Aid Adjustment Factor	(18,482.13)	(19,122.64)	(640.51)
Modified System Formula Needs	1,460,088.24	1,510,688.60	50,600.36
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	100,522,157	102,268,078	1,745,921
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	954,960.49	971,546.74	16,586.25
Net Option Funding	108,064.78	123,735.77	15,671.00
Allocated Income Tax Funds	25,325.56	21,773.28	(3,552.28)
Other Actual Receipts	264,194.63	265,756.32	1,561.69
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,352,545.46	1,382,812.12	30,266.66
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	107,542.78	127,876.48	20,333.70
Net Option Funding	108,064.78	123,735.77	15,671.00
Allocated Income Tax Funds	25,325.56	21,773.28	(3,552.28)
Lop Off	0.00	0.00	0.00
Stabilization Factor	2,149.05	0.00	(2,149.05)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	243,082.17	273,385.54	30,303.37
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	4,822.38	9,582.24	4,759.86
Total System State Aid	247,904.55	282,967.78	35,063.23

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

10-0119-000 AMHERST PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	339.1776	333.8618	(5.3158)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	35.00 1.3168	36.00 1.4653	1.00 0.1485
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	340.4944	335.3272	(5.1673)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,820,560.34	1,899,523.96	78,963.62
Transportation Allowance	69,771.95	57,249.00	(12,522.95)
Special Receipts Allowance	132,820.75	127,192.78	(5,627.97)
Total System Formula Needs	2,023,153.04	2,083,965.74	60,812.70
Temporary Aid Adjustment Factor	(25,289.41)	(26,049.57)	(760.16)
Modified System Formula Needs	1,997,863.62	2,057,916.17	60,052.54
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	92,792,346	97,039,638	4,247,292
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	881,527.29	921,876.56	40,349.27
Net Option Funding	509,571.30	519,059.84	9,488.54
Allocated Income Tax Funds	22,558.93	22,149.78	(409.15)
Other Actual Receipts	274,651.41	264,939.36	(9,712.06)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,688,308.93	1,728,025.53	39,716.60
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	309,554.69	329,890.63	20,335.94
Net Option Funding	509,571.30	519,059.84	9,488.54
Allocated Income Tax Funds	22,558.93	22,149.78	(409.15)
Lop Off	0.00	0.00	0.00
Stabilization Factor	33,941.27	0.00	(33,941.27)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	875,626.19	871,100.25	(4,525.94)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(58,561.52)	0.00	58,561.52
Total System State Aid	817,064.67	871,100.25	54,035.58

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

11-0001-000 TEKAMAH-HERMAN COMMUNITY SCHS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	668.6817	662.9145	(5.7672)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	137.00 12.5535	146.00 14.4741	9.00 1.9206
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	681.2352	677.3886	(3.8466)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,642,437.93	3,837,195.62	194,757.69
Transportation Allowance	174,774.62	156,803.53	(17,971.09)
Special Receipts Allowance	265,242.00	292,011.00	26,769.00
Total System Formula Needs	4,082,454.55	4,286,010.15	203,555.60
Temporary Aid Adjustment Factor	(51,030.68)	(53,575.13)	(2,544.44)
Modified System Formula Needs	4,031,423.87	4,232,435.02	201,011.15
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	309,865,125	327,433,275	17,568,150
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,943,718.69	3,110,616.11	166,897.43
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	17,168.50	8,183.50	(8,985.00)
Other Actual Receipts	720,323.36	720,232.39	(90.97)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,681,210.55	3,839,032.00	157,821.45
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	350,213.32	393,403.02	43,189.70
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	17,168.50	8,183.50	(8,985.00)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	367,381.82	401,586.52	34,204.70
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	82,201.22	16,457.85	(65,743.37)
Total System State Aid	449,583.04	418,044.37	(31,538.67)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

11-0014-000 OAKLAND CRAIG PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	534.2209	527.4904	(6.7305)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	105.00 9.7091	103.00 9.4084	(2.00) (0.3007)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	543.9301	536.8988	(7.0313)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,908,293.01	3,041,364.59	133,071.58
Transportation Allowance	110,510.74	103,819.50	(6,691.24)
Special Receipts Allowance	194,334.00	200,887.70	6,553.70
Total System Formula Needs	3,213,137.75	3,346,071.79	132,934.04
Temporary Aid Adjustment Factor	(40,164.22)	(41,825.90)	(1,661.68)
Modified System Formula Needs	3,172,973.53	3,304,245.90	131,272.36
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	181,928,300	187,648,822	5,720,522
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,728,318.85	1,782,663.81	54,344.96
Net Option Funding	81,245.88	47,669.68	(33,576.20)
Allocated Income Tax Funds	47,455.89	44,420.06	(3,035.84)
Other Actual Receipts	460,147.77	458,675.22	(1,472.55)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,317,168.39	2,333,428.76	16,260.37
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	855,805.14	970,817.13	115,011.99
Net Option Funding	81,245.88	47,669.68	(33,576.20)
Allocated Income Tax Funds	47,455.89	44,420.06	(3,035.84)
Lop Off	0.00	0.00	0.00
Stabilization Factor	77,807.55	0.00	(77,807.55)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	7,523.43	0.00	(7,523.43)
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,069,837.89	1,062,906.87	(6,931.02)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(176,089.91)	0.00	176,089.91
Total System State Aid	893,747.98	1,062,906.87	169,158.89

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

11-0020-000 LYONS-DECATUR NORTHEAST SCHS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	410.2226	392.2319	(17.9906)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	126.00 18.6665	127.00 20.6059	1.00 1.9395
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	428.8890	412.8378	(16.0512)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,293,190.00	2,338,597.91	45,407.91
Transportation Allowance	41,815.73	66,840.59	25,024.86
Special Receipts Allowance	227,046.00	216,071.00	(10,975.00)
Total System Formula Needs	2,562,051.73	2,621,509.50	59,457.77
Temporary Aid Adjustment Factor	(32,025.65)	(32,768.87)	(743.22)
Modified System Formula Needs	2,530,026.08	2,588,740.63	58,714.55
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	173,516,728	175,352,554	1,835,826
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,648,408.92	1,665,849.26	17,440.35
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	27,368.03	5,091.26	(22,276.77)
Other Actual Receipts	481,449.64	454,835.62	(26,614.02)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,157,226.59	2,125,776.14	(31,450.45)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	372,799.49	462,964.49	90,165.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	27,368.03	5,091.26	(22,276.77)
Lop Off	0.00	0.00	0.00
Stabilization Factor	70,841.82	0.00	(70,841.82)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	471,009.34	468,055.75	(2,953.59)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	0.00	0.00
Total System State Aid	471,009.34	468,055.75	(2,953.59)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

12-0032-000 RISING CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	171.0409	188.2434	17.2025
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	35.00 3.4153	47.00 5.8027	12.00 2.3874
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	174.4562	194.0461	19.5899
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	932,785.07	1,099,211.01	166,425.94
Transportation Allowance	39,235.27	43,347.65	4,112.38
Special Receipts Allowance	40,102.00	50,836.00	10,734.00
Total System Formula Needs	1,012,122.34	1,193,394.66	181,272.32
Temporary Aid Adjustment Factor	(12,651.53)	(14,917.43)	(2,265.90)
Modified System Formula Needs	999,470.81	1,178,477.23	179,006.42
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	84,554,351	89,273,696	4,719,345
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	803,266.33	848,100.11	44,833.78
Net Option Funding	160,166.45	404,665.72	244,499.26
Allocated Income Tax Funds	13,131.97	12,454.40	(677.57)
Other Actual Receipts	121,062.06	120,783.85	(278.21)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,097,626.81	1,386,004.07	288,377.26
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	160,166.45	404,665.72	244,499.26
Allocated Income Tax Funds	13,131.97	12,454.40	(677.57)
Lop Off	0.00	0.00	0.00
Stabilization Factor	17,603.97	0.00	(17,603.97)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	190,902.39	417,120.11	226,217.72
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	665.57	0.00	(665.57)
Total System State Aid	191,567.96	417,120.11	225,552.15

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

12-0056-000 DAVID CITY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	816.5298	785.1876	(31.3422)
Limited English Proficiency Factor	14.00 3.5000	19.00 4.7500	5.00 1.2500
Free Lunch/Poverty Factor	177.00 17.7052	188.56 21.4931	11.56 3.7879
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	837.7350	811.4307	(26.3043)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	4,479,213.22	4,596,502.24	117,289.01
Transportation Allowance	122,377.90	170,523.41	48,145.51
Special Receipts Allowance	400,692.39	406,186.39	5,494.00
Total System Formula Needs	5,002,283.51	5,173,212.03	170,928.52
Temporary Aid Adjustment Factor	(62,528.54)	(64,665.15)	(2,136.61)
Modified System Formula Needs	4,939,754.97	5,108,546.88	168,791.91
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	437,544,746	475,808,491	38,263,745
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,156,675.09	4,520,180.66	363,505.58
Net Option Funding	72,470.07	0.00	(72,470.07)
Allocated Income Tax Funds	109,091.09	92,913.25	(16,177.84)
Other Actual Receipts	1,007,401.61	911,103.89	(96,297.72)
Minimum Levy Adjustment	0.00	184,613.69	184,613.69
Total System Formula Resources	5,345,637.86	5,708,811.50	363,173.64
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	72,470.07	0.00	(72,470.07)
Allocated Income Tax Funds	109,091.09	92,913.25	(16,177.84)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	(92,913.25)	(92,913.25)
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	181,561.16	0.00	(181,561.16)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	155.20	1,010.72	855.53
Total System State Aid	181,716.36	1,010.72	(180,705.63)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

12-0502-000 EAST BUTLER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	390.7181	390.7037	(0.0144)
Limited English Proficiency Factor	2.00 0.5000	2.00 0.5000	0.00 0.0000
Free Lunch/Poverty Factor	58.00 3.6041	56.00 3.4228	(2.00) (0.1813)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	394.8221	394.6265	(0.1957)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,111,040.63	2,235,436.10	124,395.46
Transportation Allowance	114,487.79	120,157.05	5,669.26
Special Receipts Allowance	151,340.91	156,476.97	5,136.06
Total System Formula Needs	2,376,869.34	2,512,070.12	135,200.78
Temporary Aid Adjustment Factor	(29,710.87)	(31,400.88)	(1,690.01)
Modified System Formula Needs	2,347,158.47	2,480,669.24	133,510.77
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	225,197,228	242,996,329	17,799,101
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,139,373.67	2,308,465.13	169,091.46
Net Option Funding	57,791.91	57,513.56	(278.35)
Allocated Income Tax Funds	40,698.25	40,408.70	(289.55)
Other Actual Receipts	404,249.44	384,600.01	(19,649.43)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,642,113.26	2,790,987.39	148,874.13
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	57,791.91	57,513.56	(278.35)
Allocated Income Tax Funds	40,698.25	40,408.70	(289.55)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	98,490.16	97,922.26	(567.90)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(287.79)	(287.79)
Total System State Aid	98,490.16	97,634.47	(855.68)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

13-0001-000 PLATTSMOUTH COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,921.7986	1,921.9332	0.1346
Limited English Proficiency Factor	68.00 17.0000	56.00 14.0000	(12.00) (3.0000)
Free Lunch/Poverty Factor	394.00 37.1695	445.00 48.7088	51.00 11.5393
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,975.9681	1,984.6420	8.6740
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	10,565,134.15	11,242,379.44	677,245.29
Transportation Allowance	101,916.00	76,401.00	(25,515.00)
Special Receipts Allowance	1,004,339.00	1,212,971.00	208,632.00
Total System Formula Needs	11,671,389.15	12,531,751.44	860,362.29
Temporary Aid Adjustment Factor	(145,892.36)	(156,646.89)	(10,754.53)
Modified System Formula Needs	11,525,496.79	12,375,104.55	849,607.76
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	444,379,092	467,208,672	22,829,580
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,221,601.37	4,438,482.38	216,881.01
Net Option Funding	200,837.38	192,618.30	(8,219.08)
Allocated Income Tax Funds	312,714.62	282,368.37	(30,346.25)
Other Actual Receipts	2,110,728.79	2,355,267.26	244,538.47
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,845,882.17	7,268,736.32	422,854.15
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	4,679,614.62	5,106,368.23	426,753.61
Net Option Funding	200,837.38	192,618.30	(8,219.08)
Allocated Income Tax Funds	312,714.62	282,368.37	(30,346.25)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	5,193,166.62	5,581,354.90	388,188.28
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	299,811.83	(256,172.02)	(555,983.85)
Total System State Aid	5,492,978.45	5,325,182.88	(167,795.57)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

13-0022-000 WEEPING WATER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	489.3746	433.6055	(55.7691)
Limited English Proficiency Factor	2.00 0.5000	0.00 0.0000	(2.00) (0.5000)
Free Lunch/Poverty Factor	66.00 3.4805	71.00 4.9888	5.00 1.5083
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	493.3550	438.5943	(54.7608)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,637,877.80	2,484,500.14	(153,377.66)
Transportation Allowance	71,560.43	57,011.00	(14,549.43)
Special Receipts Allowance	555,105.58	205,125.00	(349,980.58)
Total System Formula Needs	3,264,543.81	2,746,636.14	(517,907.67)
Temporary Aid Adjustment Factor	(40,806.80)	(34,332.95)	6,473.85
Modified System Formula Needs	3,223,737.01	2,712,303.19	(511,433.82)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	167,612,231	162,873,688	(4,738,543)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,592,316.19	1,547,300.04	(45,016.16)
Net Option Funding	67,477.89	8,090.28	(59,387.61)
Allocated Income Tax Funds	52,658.49	45,409.91	(7,248.59)
Other Actual Receipts	795,028.66	454,129.54	(340,899.12)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,507,481.23	2,054,929.76	(452,551.48)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	716,255.78	657,373.43	(58,882.35)
Net Option Funding	67,477.89	8,090.28	(59,387.61)
Allocated Income Tax Funds	52,658.49	45,409.91	(7,248.59)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	836,392.16	710,873.61	(125,518.54)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(65,076.94)	(103,767.66)	(38,690.73)
Total System State Aid	771,315.22	607,105.95	(164,209.27)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

13-0032-000 LOUISVILLE PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	562.6764	575.0091	12.3328
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	61.00 2.3895	63.00 2.5065	2.00 0.1170
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	565.0658	577.5157	12.4498
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,021,301.95	3,271,446.42	250,144.47
Transportation Allowance	112,752.00	113,791.50	1,039.50
Special Receipts Allowance	199,053.00	190,332.00	(8,721.00)
Total System Formula Needs	3,333,106.95	3,575,569.92	242,462.97
Temporary Aid Adjustment Factor	(41,663.84)	(44,694.62)	(3,030.79)
Modified System Formula Needs	3,291,443.11	3,530,875.29	239,432.18
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	295,616,237	289,923,661	(5,692,576)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,808,354.25	2,754,274.78	(54,079.47)
Net Option Funding	85,762.08	119,768.02	34,005.94
Allocated Income Tax Funds	92,251.56	92,714.86	463.30
Other Actual Receipts	559,251.32	563,098.53	3,847.21
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,545,619.21	3,529,856.19	(15,763.02)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	1,019.10	1,019.10
Net Option Funding	85,762.08	119,768.02	34,005.94
Allocated Income Tax Funds	92,251.56	92,714.86	463.30
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	178,013.64	213,501.98	35,488.34
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(36.36)	196.77	233.13
Total System State Aid	177,977.28	213,698.75	35,721.47

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

13-0056-000 CONESTOGA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	803.3482	857.2352	53.8871
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	68.00 1.6873	85.00 3.0361	17.00 1.3489
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	805.0354	860.2713	55.2359
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	4,304,374.87	4,873,169.42	568,794.56
Transportation Allowance	276,681.00	200,946.00	(75,735.00)
Special Receipts Allowance	346,598.00	289,971.58	(56,626.42)
Total System Formula Needs	4,927,653.87	5,364,087.00	436,433.13
Temporary Aid Adjustment Factor	(61,595.67)	(67,051.09)	(5,455.41)
Modified System Formula Needs	4,866,058.19	5,297,035.91	430,977.72
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	368,555,320	374,500,773	5,945,453
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,501,275.54	3,557,757.34	56,481.80
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	48,575.83	27,977.85	(20,597.98)
Other Actual Receipts	829,593.95	806,857.06	(22,736.89)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,379,445.32	4,392,592.26	13,146.94
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	486,612.87	904,443.66	417,830.78
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	48,575.83	27,977.85	(20,597.98)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	535,188.70	932,421.51	397,232.80
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(26,216.23)	(17,246.37)	8,969.86
Total System State Aid	508,972.47	915,175.13	406,202.66

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

13-0097-000 ELMWOOD-MURDOCK PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	458.8733	496.5972	37.7239
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	43.00 1.2851	52.00 1.9424	9.00 0.6573
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	460.1584	498.5397	38.3813
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,460,381.52	2,824,072.00	363,690.48
Transportation Allowance	93,456.00	126,931.50	33,475.50
Special Receipts Allowance	205,445.00	210,758.00	5,313.00
Total System Formula Needs	2,759,282.52	3,161,761.50	402,478.98
Temporary Aid Adjustment Factor	(34,491.03)	(39,522.02)	(5,030.99)
Modified System Formula Needs	2,724,791.49	3,122,239.48	397,447.99
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	175,896,287	172,048,365	(3,847,922)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,671,014.73	1,634,459.47	(36,555.26)
Net Option Funding	68,324.73	82,517.40	14,192.67
Allocated Income Tax Funds	59,299.47	53,032.87	(6,266.60)
Other Actual Receipts	455,010.44	470,358.85	15,348.41
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,253,649.36	2,240,368.59	(13,280.77)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	471,142.13	881,870.89	410,728.76
Net Option Funding	68,324.73	82,517.40	14,192.67
Allocated Income Tax Funds	59,299.47	53,032.87	(6,266.60)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	598,766.32	1,017,421.16	418,654.84
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	45,979.24	32,752.96	(13,226.28)
Total System State Aid	644,745.56	1,050,174.12	405,428.56

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

14-0008-000 HARTINGTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	379.5112	389.4723	9.9611
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	122.00 19.7479	94.00 11.1462	(28.00) (8.6017)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	399.2592	400.6185	1.3594
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,134,764.59	2,269,379.28	134,614.70
Transportation Allowance	171,376.96	152,505.00	(18,871.96)
Special Receipts Allowance	283,660.00	260,642.00	(23,018.00)
Total System Formula Needs	2,589,801.55	2,682,526.28	92,724.74
Temporary Aid Adjustment Factor	(32,372.52)	(33,531.58)	(1,159.06)
Modified System Formula Needs	2,557,429.03	2,648,994.70	91,565.68
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	223,960,198	229,481,646	5,521,448
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,127,621.88	2,180,075.64	52,453.76
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	29,808.78	26,891.15	(2,917.63)
Other Actual Receipts	691,871.00	673,967.00	(17,904.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,849,301.66	2,880,933.79	31,632.13
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	0.00	0.00	0.00
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	29,808.78	26,891.15	(2,917.63)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	29,808.78	26,891.15	(2,917.63)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	394.53	303.88	(90.65)
Total System State Aid	30,203.31	27,195.04	(3,008.27)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

14-0045-000 RANDOLPH PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	486.9037	484.5319	(2.3718)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	112.00 12.6515	110.00 12.2112	(2.00) (0.4403)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	499.5553	496.7431	(2.8121)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,671,029.20	2,813,895.18	142,865.98
Transportation Allowance	117,514.08	115,954.50	(1,559.58)
Special Receipts Allowance	172,000.00	159,246.00	(12,754.00)
Total System Formula Needs	2,960,543.28	3,089,095.68	128,552.40
Temporary Aid Adjustment Factor	(37,006.79)	(38,613.70)	(1,606.90)
Modified System Formula Needs	2,923,536.49	3,050,481.98	126,945.49
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	178,765,002	197,079,119	18,314,117
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,698,267.52	1,872,251.63	173,984.11
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	1,584.57	0.00	(1,584.57)
Other Actual Receipts	414,957.00	393,623.00	(21,334.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,114,809.08	2,265,874.63	151,065.55
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	808,727.41	784,607.35	(24,120.05)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	1,584.57	0.00	(1,584.57)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	810,311.97	784,607.35	(25,704.62)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	84,156.85	54,223.56	(29,933.29)
Total System State Aid	894,468.83	838,830.91	(55,637.91)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

14-0054-000 LAUREL-CONCORD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	487.9348	455.7522	(32.1825)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	76.00 5.1656	70.00 4.6623	(6.00) (0.5033)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	493.1004	460.4146	(32.6858)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,636,516.02	2,608,105.16	(28,410.86)
Transportation Allowance	84,162.24	87,631.50	3,469.26
Special Receipts Allowance	230,046.00	207,690.00	(22,356.00)
Total System Formula Needs	2,950,724.26	2,903,426.66	(47,297.60)
Temporary Aid Adjustment Factor	(36,884.05)	(36,292.83)	591.22
Modified System Formula Needs	2,913,840.21	2,867,133.83	(46,706.38)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	182,318,671	194,664,080	12,345,409
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,732,027.37	1,849,308.76	117,281.39
Net Option Funding	57,728.32	65,406.68	7,678.36
Allocated Income Tax Funds	42,314.49	41,478.97	(835.52)
Other Actual Receipts	462,123.00	442,944.00	(19,179.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,294,193.18	2,399,138.41	104,945.23
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	619,647.02	467,995.42	(151,651.60)
Net Option Funding	57,728.32	65,406.68	7,678.36
Allocated Income Tax Funds	42,314.49	41,478.97	(835.52)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	124,436.20	248,174.45	123,738.26
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	844,126.03	823,055.52	(21,070.51)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(32,065.95)	(6,530.93)	25,535.02
Total System State Aid	812,060.08	816,524.60	4,464.52

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06
FOR INFORMATION PURPOSES ONLY

14-0101-000 WYNOT PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	199.6735	177.2754	(22.3980)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	63.00 9.9398	57.00 9.1359	(6.00) (0.8038)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	209.6132	186.4114	(23.2019)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,120,762.94	1,055,962.36	(64,800.58)
Transportation Allowance	42,240.60	67,036.94	24,796.34
Special Receipts Allowance	71,641.00	74,068.00	2,427.00
Total System Formula Needs	1,234,644.54	1,197,067.30	(37,577.24)
Temporary Aid Adjustment Factor	(15,433.06)	(14,963.34)	469.72
Modified System Formula Needs	1,219,211.48	1,182,103.96	(37,107.53)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	69,521,093	67,683,422	(1,837,671)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	660,450.38	642,992.51	(17,457.87)
Net Option Funding	43,631.32	33,271.29	(10,360.03)
Allocated Income Tax Funds	9,754.77	9,147.21	(607.56)
Other Actual Receipts	169,327.00	170,127.18	800.18
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	883,163.47	855,538.18	(27,625.28)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	336,048.02	326,565.77	(9,482.24)
Net Option Funding	43,631.32	33,271.29	(10,360.03)
Allocated Income Tax Funds	9,754.77	9,147.21	(607.56)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	389,434.10	368,984.27	(20,449.83)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(7,912.65)	14,631.95	22,544.60
Total System State Aid	381,521.45	383,616.22	2,094.77

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

14-0541-000 COLERIDGE COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	212.0824	197.4868	(14.5956)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	42.00 3.8547	38.00 3.4940	(4.00) (0.3606)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	215.9370	200.9808	(14.9562)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,154,575.19	1,138,493.76	(16,081.43)
Transportation Allowance	63,135.00	67,913.00	4,778.00
Special Receipts Allowance	147,309.00	107,318.00	(39,991.00)
Total System Formula Needs	1,365,019.19	1,313,724.76	(51,294.43)
Temporary Aid Adjustment Factor	(17,062.74)	(16,421.56)	641.18
Modified System Formula Needs	1,347,956.45	1,297,303.20	(50,653.25)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	87,746,553	99,681,037	11,934,484
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	833,592.25	946,969.85	113,377.60
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	575.53	390.25	(185.28)
Other Actual Receipts	255,146.00	216,038.00	(39,108.00)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,089,313.78	1,163,398.10	74,084.32
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	258,642.67	133,905.10	(124,737.57)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	575.53	390.25	(185.28)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	53,081.78	53,081.78
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	114,142.06	0.00	(114,142.06)
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	373,360.25	187,377.13	(185,983.12)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(3,146.28)	(3,146.28)
Total System State Aid	373,360.25	184,230.85	(189,129.40)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

15-0015-000 CHASE COUNTY HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	698.6863	695.0011	(3.6852)
Limited English Proficiency Factor	18.00 4.5000	23.00 5.7500	5.00 1.2500
Free Lunch/Poverty Factor	126.00 10.3869	126.00 10.3785	0.00 (0.0084)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	713.5732	711.1296	(2.4436)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	4,638,993.11	5,015,119.95	376,126.85
Transportation Allowance	194,952.96	202,216.50	7,263.54
Special Receipts Allowance	291,310.00	280,122.00	(11,188.00)
Total System Formula Needs	5,125,256.07	5,497,458.45	372,202.39
Temporary Aid Adjustment Factor	(64,065.70)	(68,718.23)	(4,652.53)
Modified System Formula Needs	5,061,190.36	5,428,740.22	367,549.86
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	426,259,957	428,219,552	1,959,595
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,049,469.59	4,068,085.74	18,616.15
Net Option Funding	115,861.88	15,547.08	(100,314.80)
Allocated Income Tax Funds	90,816.97	79,811.21	(11,005.76)
Other Actual Receipts	742,906.59	704,521.94	(38,384.65)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	4,999,055.03	4,867,965.97	(131,089.06)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	62,135.33	560,774.25	498,638.91
Net Option Funding	115,861.88	15,547.08	(100,314.80)
Allocated Income Tax Funds	90,816.97	79,811.21	(11,005.76)
Lop Off	0.00	0.00	0.00
Stabilization Factor	32,131.03	0.00	(32,131.03)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	300,945.21	656,132.54	355,187.32
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	1,638.89	0.00	(1,638.89)
Total System State Aid	302,584.11	656,132.54	353,548.43

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

15-0536-000 WAUNETA-PALISADE PUBLIC SCHS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	323.4604	295.2770	(28.1834)
Limited English Proficiency Factor	8.00 2.0000	2.00 0.5000	(6.00) (1.5000)
Free Lunch/Poverty Factor	92.00 13.1073	82.00 11.4191	(10.00) (1.6882)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	338.5676	307.1960	(31.3716)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	2,201,053.81	2,166,447.69	(34,606.12)
Transportation Allowance	148,913.81	199,470.00	50,556.19
Special Receipts Allowance	172,070.00	148,865.00	(23,205.00)
Total System Formula Needs	2,522,037.62	2,514,782.69	(7,254.93)
Temporary Aid Adjustment Factor	(31,525.47)	(31,434.78)	90.69
Modified System Formula Needs	2,490,512.15	2,483,347.90	(7,164.25)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	149,915,699	152,581,585	2,665,886
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,424,199.14	1,449,525.06	25,325.92
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	382,732.19	347,172.59	(35,559.60)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,806,931.33	1,796,697.65	(10,233.68)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	683,580.82	686,650.26	3,069.44
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	683,580.82	686,650.26	3,069.44
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	65,522.26	(11,015.13)	(76,537.38)
Total System State Aid	749,103.08	675,635.13	(73,467.95)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

16-0006-000 VALENTINE RURAL HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	935.7034	949.3316	13.6282
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	254.00 32.9979	237.00 27.7559	(17.00) (5.2420)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	968.7012	977.0875	8.3862
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	7,262,751.16	8,064,936.69	802,185.52
Transportation Allowance	36,461.97	40,698.58	4,236.61
Special Receipts Allowance	342,652.08	377,163.32	34,511.23
Total System Formula Needs	7,641,865.22	8,482,798.59	840,933.37
Temporary Aid Adjustment Factor	(95,523.32)	(106,034.98)	(10,511.67)
Modified System Formula Needs	7,546,341.90	8,376,763.60	830,421.70
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	532,917,400	543,814,718	10,897,318
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	5,062,715.30	5,166,239.82	103,524.52
Net Option Funding	40,652.88	47,967.14	7,314.26
Allocated Income Tax Funds	117,141.10	92,464.77	(24,676.32)
Other Actual Receipts	1,079,686.49	1,109,420.31	29,733.82
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,300,195.77	6,416,092.04	115,896.28
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	1,246,146.13	1,960,671.56	714,525.43
Net Option Funding	40,652.88	47,967.14	7,314.26
Allocated Income Tax Funds	117,141.10	92,464.77	(24,676.32)
Lop Off	0.00	(80,501.91)	(80,501.91)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	1,403,940.11	2,020,601.56	616,661.46
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(29,446.55)	49,905.38	79,351.93
Total System State Aid	1,374,493.56	2,070,506.95	696,013.38

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

16-0030-000 CODY-KILGORE PUBLIC SCHS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	196.0218	201.3568	5.3350
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	101.00 21.7196	79.00 14.8078	(22.00) (6.9118)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	217.7414	216.1646	(1.5768)
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	1,632,496.55	1,784,235.36	151,738.80
Transportation Allowance	59,608.80	69,835.02	10,226.22
Special Receipts Allowance	100,541.00	136,584.00	36,043.00
Total System Formula Needs	1,792,646.35	1,990,654.38	198,008.02
Temporary Aid Adjustment Factor	(22,408.08)	(24,883.18)	(2,475.10)
Modified System Formula Needs	1,770,238.28	1,965,771.20	195,532.92
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	67,680,074	68,048,655	368,581
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	642,960.70	646,462.22	3,501.52
Net Option Funding	28,452.91	130,862.37	102,409.46
Allocated Income Tax Funds	9,018.10	9,815.44	797.34
Other Actual Receipts	260,072.00	278,644.53	18,572.53
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	940,503.71	1,065,784.56	125,280.85
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	829,734.57	899,986.64	70,252.07
Net Option Funding	28,452.91	130,862.37	102,409.46
Allocated Income Tax Funds	9,018.10	9,815.44	797.34
Lop Off	0.00	(78,650.43)	(78,650.43)
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	867,205.57	962,014.02	94,808.45
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(20,251.84)	(33,673.66)	(13,421.82)
Total System State Aid	846,953.73	928,340.36	81,386.63

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

17-0001-000 SIDNEY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,467.6725	1,452.6352	(15.0373)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	339.00 37.0863	267.00 21.9368	(72.00) (15.1495)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,504.7588	1,474.5720	(30.1868)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	8,045,665.56	8,352,991.16	307,325.60
Transportation Allowance	30,124.42	65,658.73	35,534.31
Special Receipts Allowance	577,503.45	635,666.26	58,162.81
Total System Formula Needs	8,653,293.43	9,054,316.15	401,022.72
Temporary Aid Adjustment Factor	(108,166.17)	(113,178.95)	(5,012.78)
Modified System Formula Needs	8,545,127.26	8,941,137.19	396,009.93
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	376,611,766	388,911,280	12,299,514
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	3,577,811.78	3,694,657.16	116,845.38
Net Option Funding	71,761.41	129,272.06	57,510.64
Allocated Income Tax Funds	214,590.84	280,039.87	65,449.03
Other Actual Receipts	1,420,303.75	1,431,916.60	11,612.85
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	5,284,467.78	5,535,885.69	251,417.91
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	3,260,659.48	3,405,251.50	144,592.02
Net Option Funding	71,761.41	129,272.06	57,510.64
Allocated Income Tax Funds	214,590.84	280,039.87	65,449.03
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,547,011.73	3,814,563.43	267,551.70
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	62,698.50	(58,700.33)	(121,398.83)
Total System State Aid	3,609,710.24	3,755,863.10	146,152.87

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

17-0003-000 LEYTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	312.3007	313.9851	1.6844
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	45.26 2.6321	44.97 2.7380	(0.29) 0.1059
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	314.9328	316.7231	1.7903
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	2,361,180.30	2,614,250.95	253,070.66
Transportation Allowance	187,613.59	174,879.19	(12,734.40)
Special Receipts Allowance	77,868.25	91,242.84	13,374.59
Total System Formula Needs	2,626,662.14	2,880,372.99	253,710.85
Temporary Aid Adjustment Factor	(32,833.28)	(36,004.66)	(3,171.39)
Modified System Formula Needs	2,593,828.86	2,844,368.32	250,539.46
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	184,947,160	192,031,207	7,084,047
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,756,998.02	1,824,296.47	67,298.45
Net Option Funding	0.00	16,182.36	16,182.36
Allocated Income Tax Funds	0.00	19,610.50	19,610.50
Other Actual Receipts	268,278.26	270,101.43	1,823.17
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,025,276.28	2,130,190.76	104,914.47
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	568,552.58	714,177.57	145,624.99
Net Option Funding	0.00	16,182.36	16,182.36
Allocated Income Tax Funds	0.00	19,610.50	19,610.50
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	568,552.58	749,970.43	181,417.85
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	46,096.96	(19,012.34)	(65,109.30)
Total System State Aid	614,649.55	730,958.09	116,308.55

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

17-0009-000 POTTER-DIX PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	226.6814	232.1480	5.4666
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	66.00 9.6537	55.00 6.3699	(11.00) (3.2838)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	236.3351	238.5179	2.1827
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	1,771,901.59	1,968,740.44	196,838.85
Transportation Allowance	106,133.22	141,938.85	35,805.63
Special Receipts Allowance	93,832.00	129,721.00	35,889.00
Total System Formula Needs	1,971,866.81	2,240,400.29	268,533.48
Temporary Aid Adjustment Factor	(24,648.34)	(28,005.00)	(3,356.67)
Modified System Formula Needs	1,947,218.48	2,212,395.29	265,176.81
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	133,074,799	138,214,257	5,139,458
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,264,210.59	1,313,035.44	48,824.85
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Other Actual Receipts	262,380.62	291,188.76	28,808.14
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,526,591.21	1,604,224.20	77,632.99
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	420,627.27	608,171.09	187,543.82
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	0.00	0.00
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	420,627.27	608,171.09	187,543.82
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	0.00	(5,109.04)	(5,109.04)
Total System State Aid	420,627.27	603,062.05	182,434.78

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

18-0002-000 SUTTON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	485.1366	479.4472	(5.6894)
Limited English Proficiency Factor	32.00 8.0000	27.00 6.7500	(5.00) (1.2500)
Free Lunch/Poverty Factor	88.00 7.2508	88.00 7.3655	0.00 0.1147
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	500.3874	493.5626	(6.8247)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	2,675,478.27	2,795,878.59	120,400.32
Transportation Allowance	60,084.00	65,382.00	5,298.00
Special Receipts Allowance	190,869.00	176,796.00	(14,073.00)
Total System Formula Needs	2,926,431.27	3,038,056.59	111,625.32
Temporary Aid Adjustment Factor	(36,580.39)	(37,975.71)	(1,395.32)
Modified System Formula Needs	2,889,850.88	3,000,080.88	110,230.00
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	232,748,103	233,590,919	842,816
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,211,106.98	2,219,113.73	8,006.75
Net Option Funding	0.00	14,908.04	14,908.04
Allocated Income Tax Funds	41,124.79	45,223.00	4,098.21
Other Actual Receipts	418,673.64	418,322.62	(351.02)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	2,670,905.41	2,697,567.39	26,661.98
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	218,945.47	302,513.49	83,568.02
Net Option Funding	0.00	14,908.04	14,908.04
Allocated Income Tax Funds	41,124.79	45,223.00	4,098.21
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	260,070.26	362,644.53	102,574.27
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	27,548.93	(16,614.84)	(44,163.78)
Total System State Aid	287,619.20	346,029.68	58,410.49

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

18-0011-000 HARVARD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	323.8443	301.6954	(22.1489)
Limited English Proficiency Factor	41.00 10.2500	35.00 8.7500	(6.00) (1.5000)
Free Lunch/Poverty Factor	121.00 21.8725	132.00 25.9833	11.00 4.1108
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	355.9669	336.4287	(19.5381)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,903,288.74	1,905,764.09	2,475.35
Transportation Allowance	32,706.72	53,479.50	20,772.78
Special Receipts Allowance	206,596.00	235,351.00	28,755.00
Total System Formula Needs	2,142,591.46	2,194,594.59	52,003.13
Temporary Aid Adjustment Factor	(26,782.39)	(27,432.43)	(650.04)
Modified System Formula Needs	2,115,809.07	2,167,162.16	51,353.09
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	107,805,945	108,175,555	369,610
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,024,156.48	1,027,667.77	3,511.30
Net Option Funding	33,922.66	82,403.05	48,480.39
Allocated Income Tax Funds	23,605.62	21,959.62	(1,645.99)
Other Actual Receipts	320,320.00	362,060.00	41,740.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,402,004.75	1,494,090.44	92,085.69
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	713,804.32	673,071.71	(40,732.60)
Net Option Funding	33,922.66	82,403.05	48,480.39
Allocated Income Tax Funds	23,605.62	21,959.62	(1,645.99)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	771,332.59	777,434.38	6,101.79
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	43,414.75	42,102.47	(1,312.28)
Total System State Aid	814,747.34	819,536.86	4,789.52

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

18-0070-000 CLAY CENTER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	229.0418	221.1829	(7.8588)
Limited English Proficiency Factor	0.00 0.0000	4.00 1.0000	4.00 1.0000
Free Lunch/Poverty Factor	39.00 2.8786	38.00 2.9344	(1.00) 0.0559
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	231.9203	225.1174	(6.8030)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,240,034.97	1,275,219.82	35,184.85
Transportation Allowance	27,432.00	25,308.00	(2,124.00)
Special Receipts Allowance	151,792.00	164,342.00	12,550.00
Total System Formula Needs	1,419,258.97	1,464,869.82	45,610.85
Temporary Aid Adjustment Factor	(17,740.74)	(18,310.87)	(570.14)
Modified System Formula Needs	1,401,518.23	1,446,558.94	45,040.71
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	90,599,366	89,469,674	(1,129,692)
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	860,693.98	849,961.90	(10,732.07)
Net Option Funding	0.00	20,625.51	20,625.51
Allocated Income Tax Funds	22,991.75	24,071.09	1,079.33
Other Actual Receipts	274,793.00	283,198.00	8,405.00
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,158,478.73	1,177,856.50	19,377.77
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	243,039.50	268,702.44	25,662.94
Net Option Funding	0.00	20,625.51	20,625.51
Allocated Income Tax Funds	22,991.75	24,071.09	1,079.33
Lop Off	0.00	0.00	0.00
Stabilization Factor	92,265.50	0.00	(92,265.50)
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	358,296.76	313,399.04	(44,897.71)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(98,367.24)	0.00	98,367.24
Total System State Aid	259,929.52	313,399.04	53,469.52

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

19-0039-000 LEIGH COMMUNITY SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	289.5700	259.3253	(30.2447)
Limited English Proficiency Factor	1.00 0.2500	0.00 0.0000	(1.00) (0.2500)
Free Lunch/Poverty Factor	44.36 3.0608	45.38 3.7430	1.02 0.6823
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	292.8808	263.0684	(29.8124)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,565,979.22	1,490,200.51	(75,778.70)
Transportation Allowance	66,198.35	60,221.68	(5,976.67)
Special Receipts Allowance	100,369.38	92,128.20	(8,241.19)
Total System Formula Needs	1,732,546.95	1,642,550.38	(89,996.56)
Temporary Aid Adjustment Factor	(21,656.84)	(20,531.88)	1,124.96
Modified System Formula Needs	1,710,890.11	1,622,018.50	(88,871.60)
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	124,048,653	134,605,998	10,557,345
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,178,462.20	1,278,756.98	100,294.78
Net Option Funding	33,579.29	105,995.22	72,415.93
Allocated Income Tax Funds	23,595.23	23,801.30	206.08
Other Actual Receipts	262,015.35	260,860.81	(1,154.54)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,497,652.07	1,669,414.32	171,762.25
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	213,238.04	0.00	(213,238.04)
Net Option Funding	33,579.29	105,995.22	72,415.93
Allocated Income Tax Funds	23,595.23	23,801.30	206.08
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	34,344.48	34,344.48
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	72,093.86	0.00	(72,093.86)
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	342,506.41	164,141.01	(178,365.41)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(14,156.41)	(4,824.07)	9,332.33
Total System State Aid	328,350.01	159,316.94	(169,033.07)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

19-0058-000 CLARKSON PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	299.6179	297.9849	(1.6330)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	87.00 12.6982	63.00 6.5694	(24.00) (6.1288)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	312.3161	304.5543	(7.7618)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,669,896.16	1,725,205.25	55,309.09
Transportation Allowance	74,328.65	90,114.05	15,785.40
Special Receipts Allowance	98,321.14	101,349.15	3,028.02
Total System Formula Needs	1,842,545.95	1,916,668.46	74,122.50
Temporary Aid Adjustment Factor	(23,031.82)	(23,958.36)	(926.53)
Modified System Formula Needs	1,819,514.13	1,892,710.10	73,195.97
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	97,939,298	109,016,529	11,077,231
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	930,423.33	1,035,657.03	105,233.69
Net Option Funding	139,942.09	0.00	(139,942.09)
Allocated Income Tax Funds	27,192.76	0.00	(27,192.76)
Other Actual Receipts	238,798.98	242,963.54	4,164.56
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,336,357.17	1,278,620.57	(57,736.61)
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	483,156.95	614,089.53	130,932.58
Net Option Funding	139,942.09	0.00	(139,942.09)
Allocated Income Tax Funds	27,192.76	0.00	(27,192.76)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	650,291.81	614,089.53	(36,202.28)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	12,240.05	6,784.57	(5,455.48)
Total System State Aid	662,531.86	620,874.10	(41,657.76)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

19-0059-000 HOWELLS PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	294.9163	301.0699	6.1536
Limited English Proficiency Factor	0.00 0.0000	2.00 0.5000	2.00 0.5000
Free Lunch/Poverty Factor	56.00 5.2779	48.00 3.5926	(8.00) (1.6853)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	300.1942	305.1625	4.9683
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,605,082.69	1,728,650.38	123,567.70
Transportation Allowance	62,008.30	67,322.38	5,314.09
Special Receipts Allowance	64,472.87	88,921.62	24,448.76
Total System Formula Needs	1,731,563.85	1,884,894.39	153,330.54
Temporary Aid Adjustment Factor	(21,644.55)	(23,561.18)	(1,916.63)
Modified System Formula Needs	1,709,919.30	1,861,333.21	151,413.91
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	104,779,724	113,375,538	8,595,814
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	995,407.38	1,077,067.61	81,660.23
Net Option Funding	22,653.73	37,458.53	14,804.80
Allocated Income Tax Funds	21,948.39	21,717.75	(230.64)
Other Actual Receipts	227,912.88	249,185.23	21,272.36
Minimum Levy Adjustment	17,183.87	0.00	(17,183.87)
Total System Formula Resources	1,285,106.25	1,385,429.12	100,322.88
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	424,813.05	475,904.08	51,091.03
Net Option Funding	22,653.73	37,458.53	14,804.80
Allocated Income Tax Funds	21,948.39	21,717.75	(230.64)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	469,415.17	535,080.36	65,665.19
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	4,644.16	873.37	(3,770.79)
Total System State Aid	474,059.33	535,953.73	61,894.40

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

19-0123-000 SCHUYLER CENTRAL HIGH SCHOOL

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,618.9584	1,668.1321	49.1736
Limited English Proficiency Factor	341.00 85.2500	326.00 81.5000	(15.00) (3.7500)
Free Lunch/Poverty Factor	356.15 34.5626	445.44 56.9680	89.29 22.4054
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,738.7710	1,806.6001	67.8291
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	9,296,885.68	10,233,827.13	936,941.45
Transportation Allowance	16,703.10	22,019.42	5,316.32
Special Receipts Allowance	623,489.24	605,076.58	(18,412.66)
Total System Formula Needs	9,937,078.02	10,860,923.13	923,845.11
Temporary Aid Adjustment Factor	(124,213.48)	(135,761.54)	(11,548.06)
Modified System Formula Needs	9,812,864.55	10,725,161.59	912,297.05
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	484,093,137	514,359,496	30,266,359
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,598,884.80	4,886,415.21	287,530.41
Net Option Funding	74,392.24	0.00	(74,392.24)
Allocated Income Tax Funds	133,933.69	94,318.40	(39,615.29)
Other Actual Receipts	1,412,265.69	1,396,182.79	(16,082.90)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	6,219,476.42	6,376,916.40	157,439.97
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	3,593,388.12	4,348,245.20	754,857.07
Net Option Funding	74,392.24	0.00	(74,392.24)
Allocated Income Tax Funds	133,933.69	94,318.40	(39,615.29)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	3,801,714.06	4,442,563.59	640,849.54
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	149,264.45	(117,782.77)	(267,047.22)
Total System State Aid	3,950,978.51	4,324,780.83	373,802.32

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

20-0001-000 WEST POINT PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	928.1504	886.7946	(41.3559)
Limited English Proficiency Factor	140.00 35.0000	183.00 45.7500	43.00 10.7500
Free Lunch/Poverty Factor	277.00 41.2008	237.00 30.9553	(40.00) (10.2455)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,004.3512	963.4999	(40.8514)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	5,370,079.48	5,457,926.81	87,847.32
Transportation Allowance	75,744.77	69,278.75	(6,466.02)
Special Receipts Allowance	471,512.79	469,722.47	(1,790.32)
Total System Formula Needs	5,917,337.04	5,996,928.03	79,590.99
Temporary Aid Adjustment Factor	(73,966.71)	(74,961.60)	(994.89)
Modified System Formula Needs	5,843,370.33	5,921,966.43	78,596.10
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	448,334,134	480,347,917	32,013,783
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	4,259,174.27	4,563,305.21	304,130.94
Net Option Funding	0.00	76,715.96	76,715.96
Allocated Income Tax Funds	59,802.63	134,324.42	74,521.80
Other Actual Receipts	1,457,727.92	1,393,706.47	(64,021.46)
Minimum Levy Adjustment	0.00	125,370.81	125,370.81
Total System Formula Resources	5,776,704.82	6,293,422.87	516,718.05
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	134,323.44	0.00	(134,323.44)
Net Option Funding	0.00	76,715.96	76,715.96
Allocated Income Tax Funds	59,802.63	134,324.42	74,521.80
Lop Off	0.00	0.00	0.00
Stabilization Factor	72,306.49	0.00	(72,306.49)
Non-Equalized Minimum Levy Adjustment	0.00	(125,370.81)	(125,370.81)
Small School Stabilization Adjustment	62,321.19	0.00	(62,321.19)
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	328,753.74	85,669.58	(243,084.16)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(100,404.58)	0.00	100,404.58
Total System State Aid	228,349.16	85,669.58	(142,679.58)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

20-0020-000 BANCROFT-ROSALIE COMM SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	359.7490	349.1010	(10.6479)
Limited English Proficiency Factor	1.00 0.2500	2.00 0.5000	1.00 0.2500
Free Lunch/Poverty Factor	66.00 5.6003	66.00 5.7974	0.00 0.1970
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	365.5993	355.3984	(10.2009)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	1,954,791.52	2,013,221.24	58,429.72
Transportation Allowance	36,298.04	35,507.14	(790.90)
Special Receipts Allowance	115,407.13	113,053.87	(2,353.26)
Total System Formula Needs	2,106,496.69	2,161,782.25	55,285.56
Temporary Aid Adjustment Factor	(26,331.21)	(27,022.28)	(691.07)
Modified System Formula Needs	2,080,165.48	2,134,759.97	54,594.49
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	117,582,529	124,245,377	6,662,848
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,117,034.03	1,180,331.08	63,297.06
Net Option Funding	259,693.49	290,861.35	31,167.87
Allocated Income Tax Funds	20,679.17	20,756.63	77.47
Other Actual Receipts	242,989.69	241,187.28	(1,802.42)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,640,396.37	1,733,136.35	92,739.97
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	439,769.11	401,623.63	(38,145.48)
Net Option Funding	259,693.49	290,861.35	31,167.87
Allocated Income Tax Funds	20,679.17	20,756.63	77.47
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	720,141.76	713,241.61	(6,900.15)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	22,468.16	(33,483.53)	(55,951.69)
Total System State Aid	742,609.92	679,758.09	(62,851.83)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

20-0030-000 WISNER-PILGER PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	607.0483	593.3691	(13.6791)
Limited English Proficiency Factor	0.00 0.0000	1.00 0.2500	1.00 0.2500
Free Lunch/Poverty Factor	136.00 14.5377	133.00 14.2615	(3.00) (0.2763)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	621.5860	607.8806	(13.7054)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	3,323,504.87	3,443,454.41	119,949.54
Transportation Allowance	132,393.39	151,881.00	19,487.61
Special Receipts Allowance	270,693.06	323,842.47	53,149.41
Total System Formula Needs	3,726,591.32	3,919,177.88	192,586.56
Temporary Aid Adjustment Factor	(46,582.39)	(48,989.72)	(2,407.33)
Modified System Formula Needs	3,680,008.93	3,870,188.16	190,179.23
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	251,116,325	273,837,925	22,721,600
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,385,605.09	2,601,460.29	215,855.20
Net Option Funding	232,332.71	277,611.01	45,278.31
Allocated Income Tax Funds	59,546.96	85,108.13	25,561.17
Other Actual Receipts	596,643.21	664,402.98	67,759.78
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,274,127.96	3,628,582.42	354,454.45
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	405,880.97	241,605.74	(164,275.23)
Net Option Funding	232,332.71	277,611.01	45,278.31
Allocated Income Tax Funds	59,546.96	85,108.13	25,561.17
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	697,760.63	604,324.89	(93,435.75)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(51,914.34)	(5,557.16)	46,357.18
Total System State Aid	645,846.29	598,767.72	(47,078.57)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

21-0015-000 ANSELMO-MERNA PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	303.0712	294.9943	(8.0769)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	73.09 8.6592	77.22 10.0117	4.13 1.3524
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	311.7304	305.0060	(6.7244)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	2,026,583.21	2,151,002.79	124,419.58
Transportation Allowance	168,212.79	122,811.06	(45,401.72)
Special Receipts Allowance	140,941.26	163,664.35	22,723.09
Total System Formula Needs	2,335,737.25	2,437,478.20	101,740.95
Temporary Aid Adjustment Factor	(29,196.72)	(30,468.48)	(1,271.76)
Modified System Formula Needs	2,306,540.54	2,407,009.72	100,469.19
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	154,063,987	163,769,666	9,705,679
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,463,607.88	1,555,811.83	92,203.95
Net Option Funding	58,306.06	71,231.04	12,924.98
Allocated Income Tax Funds	20,679.70	19,999.77	(679.93)
Other Actual Receipts	323,619.19	345,091.39	21,472.19
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,866,212.83	1,992,134.03	125,921.20
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	440,327.71	414,875.70	(25,452.01)
Net Option Funding	58,306.06	71,231.04	12,924.98
Allocated Income Tax Funds	20,679.70	19,999.77	(679.93)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	519,313.47	506,106.51	(13,206.96)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(15,693.34)	(61,625.37)	(45,932.03)
Total System State Aid	503,620.13	444,481.14	(59,138.99)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

21-0025-000 BROKEN BOW PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	1,034.5984	1,004.3283	(30.2701)
Limited English Proficiency Factor	1.00 0.2500	1.00 0.2500	0.00 0.0000
Free Lunch/Poverty Factor	237.00 25.7303	231.00 25.2231	(6.00) (0.5072)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	1,060.5787	1,029.8014	(30.7773)
Cost Group Cost	5,346.8143	5,664.6888	317.8745
Subtotal	5,670,717.20	5,833,504.25	162,787.05
Transportation Allowance	119,332.69	178,246.66	58,913.96
Special Receipts Allowance	408,700.74	469,892.42	61,191.68
Total System Formula Needs	6,198,750.63	6,481,643.32	282,892.69
Temporary Aid Adjustment Factor	(77,484.38)	(81,020.54)	(3,536.16)
Modified System Formula Needs	6,121,266.25	6,400,622.78	279,356.54
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	302,759,910	322,034,415	19,274,505
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	2,876,219.14	3,059,326.94	183,107.80
Net Option Funding	130,813.52	143,197.07	12,383.54
Allocated Income Tax Funds	104,102.22	95,396.91	(8,705.32)
Other Actual Receipts	877,696.18	938,841.64	61,145.46
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	3,988,831.07	4,236,762.55	247,931.48
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	2,132,435.18	2,163,860.23	31,425.05
Net Option Funding	130,813.52	143,197.07	12,383.54
Allocated Income Tax Funds	104,102.22	95,396.91	(8,705.32)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	2,367,350.93	2,402,454.20	35,103.28
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	114,770.42	45,001.18	(69,769.24)
Total System State Aid	2,482,121.34	2,447,455.38	(34,665.96)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

21-0044-000 ANSLEY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	245.1566	250.7324	5.5758
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	92.00 16.5932	102.42 19.5278	10.42 2.9346
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	261.7498	270.2602	8.5104
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,701,655.19	1,905,963.87	204,308.68
Transportation Allowance	69,108.48	70,383.55	1,275.07
Special Receipts Allowance	122,730.92	148,086.75	25,355.83
Total System Formula Needs	1,893,494.59	2,124,434.17	230,939.58
Temporary Aid Adjustment Factor	(23,668.68)	(26,555.43)	(2,886.74)
Modified System Formula Needs	1,869,825.91	2,097,878.75	228,052.84
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	95,588,355	101,463,778	5,875,423
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	908,089.37	963,905.89	55,816.52
Net Option Funding	24,303.80	2,727.72	(21,576.07)
Allocated Income Tax Funds	13,412.32	13,981.36	569.03
Other Actual Receipts	226,693.61	259,514.84	32,821.23
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,172,499.10	1,240,129.81	67,630.71
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	697,326.81	857,748.94	160,422.13
Net Option Funding	24,303.80	2,727.72	(21,576.07)
Allocated Income Tax Funds	13,412.32	13,981.36	569.03
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	735,042.93	874,458.02	139,415.09
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	14,887.88	31,545.88	16,658.00
Total System State Aid	749,930.81	906,003.90	156,073.09

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

21-0084-000 SARGENT PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	220.6783	224.8428	4.1645
Limited English Proficiency Factor	3.00 0.7500	3.00 0.7500	0.00 0.0000
Free Lunch/Poverty Factor	60.00 7.7821	58.50 7.3612	(1.50) (0.4209)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	229.2104	232.9541	3.7436
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,490,114.44	1,642,868.93	152,754.49
Transportation Allowance	95,741.09	80,637.40	(15,103.69)
Special Receipts Allowance	86,586.61	87,834.60	1,247.99
Total System Formula Needs	1,672,442.14	1,811,340.94	138,898.80
Temporary Aid Adjustment Factor	(20,905.53)	(22,641.76)	(1,736.23)
Modified System Formula Needs	1,651,536.61	1,788,699.17	137,162.56
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	103,267,199	113,181,667	9,914,468
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	981,038.39	1,075,225.84	94,187.45
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	4,904.90	4,904.90
Other Actual Receipts	200,072.94	197,697.11	(2,375.83)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,181,111.33	1,277,827.85	96,716.52
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	470,425.28	510,871.32	40,446.04
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	0.00	4,904.90	4,904.90
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	470,425.28	515,776.22	45,350.94
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(23,146.02)	43,659.02	66,805.03
Total System State Aid	447,279.26	559,435.24	112,155.98

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

21-0089-000 ARNOLD PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	221.1631	206.8805	(14.2826)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	78.00 13.8201	66.00 10.9251	(12.00) (2.8950)
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	234.9831	217.8055	(17.1776)
Cost Group Cost	7,497.4108	8,254.0581	756.6473
Subtotal	1,761,765.13	1,797,779.64	36,014.51
Transportation Allowance	86,054.63	77,855.79	(8,198.84)
Special Receipts Allowance	46,704.00	48,333.00	1,629.00
Total System Formula Needs	1,894,523.76	1,923,968.43	29,444.67
Temporary Aid Adjustment Factor	(23,681.55)	(24,049.61)	(368.06)
Modified System Formula Needs	1,870,842.21	1,899,918.82	29,076.61
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	124,208,976	130,521,257	6,312,281
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,179,985.27	1,239,951.94	59,966.67
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	1,846.29	0.00	(1,846.29)
Other Actual Receipts	203,170.04	201,670.97	(1,499.07)
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,385,001.60	1,441,622.91	56,621.31
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	485,840.61	458,295.91	(27,544.70)
Net Option Funding	0.00	0.00	0.00
Allocated Income Tax Funds	1,846.29	0.00	(1,846.29)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	487,686.90	458,295.91	(29,390.99)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	57,152.62	5,656.87	(51,495.74)
Total System State Aid	544,839.52	463,952.79	(80,886.73)

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

**COMPARISON OF SYSTEM STATE AID CERTIFICATION INFORMATION
2004/05 COMPARED TO 2005/06**

FOR INFORMATION PURPOSES ONLY

21-0180-000 CALLAWAY PUBLIC SCHOOLS

CERTIFICATION ITEM DESCRIPTION	2004/05 STATE AID CERTIFICATION	2005/06 STATE AID CERTIFICATION	DIFFERENCE
SYSTEM FORMULA NEEDS	<i>STUDENTS</i>	<i>STUDENTS</i>	<i>STUDENTS</i>
Weighted Formula Students	290.2616	271.3879	(18.8736)
Limited English Proficiency Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Free Lunch/Poverty Factor	48.00 3.5133	52.43 4.7870	4.43 1.2738
Indian ADA Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Extreme Remoteness Factor	0.00 0.0000	0.00 0.0000	0.00 0.0000
Adjusted Weighted Formula Students	293.7748	276.1750	(17.5998)
Cost Group Cost	6,501.0756	7,052.3294	551.2538
Subtotal	1,909,852.22	1,947,676.84	37,824.62
Transportation Allowance	109,934.55	92,208.22	(17,726.34)
Special Receipts Allowance	116,711.76	155,161.01	38,449.25
Total System Formula Needs	2,136,498.54	2,195,046.07	58,547.54
Temporary Aid Adjustment Factor	(26,706.23)	(27,438.08)	(731.84)
Modified System Formula Needs	2,109,792.31	2,167,608.00	57,815.69
SYSTEM FORMULA RESOURCES			
System Adjusted Valuation	140,379,560	147,142,590	6,763,030
Local Effort Rate	0.9500000000	0.9500000000	0.0000000000
Yield From Local Effort Rate	1,333,605.82	1,397,854.60	64,248.78
Net Option Funding	10,782.50	25,519.81	14,737.32
Allocated Income Tax Funds	20,050.04	19,717.68	(332.36)
Other Actual Receipts	263,915.73	296,030.24	32,114.51
Minimum Levy Adjustment	0.00	0.00	0.00
Total System Formula Resources	1,628,354.09	1,739,122.34	110,768.25
SYSTEM STATE AID CALCULATED			
Equalization Aid Due System	481,438.21	428,485.66	(52,952.56)
Net Option Funding	10,782.50	25,519.81	14,737.32
Allocated Income Tax Funds	20,050.04	19,717.68	(332.36)
Lop Off	0.00	0.00	0.00
Stabilization Factor	0.00	0.00	0.00
Non-Equalized Minimum Levy Adjustment	0.00	0.00	0.00
Small School Stabilization Adjustment	0.00	0.00	0.00
District Reorganization Incentive Payment	0.00	0.00	0.00
Total System State Aid Calculated	512,270.75	473,723.15	(38,547.60)
SYSTEM STATE AID PAID			
Recapture of Prior Year Deficiencies	0.00	0.00	0.00
Prior Year State Aid Correction	(77,011.64)	(22,173.65)	54,837.99
Total System State Aid	435,259.11	451,549.50	16,290.40

This report is being provided for information purposes only. See the "2004/05 State Aid Certification" and the "2005/06 State Aid Certification" documents for actual certification of State Aid. See also "Tax Equity and Educational Opportunities Support Act, January 2005," available on our website at <http://ess.nde.state.ne.us/SchoolFinance/StateAid/AidFormula.htm>. For questions, call School Finance at (402) 471-2486 or (402) 471-2367 or visit our website at <http://ess.nde.state.ne.us>. Some numbers may be rounded for presentation.